

NOTICE

Notice is hereby given that the 20th Annual General Meeting of the shareholders of the Company will be held on Thursday 25th day of September 2025 at its registered office of the company situated at PLOT NO. 647/2219 NUAHATA-45, NUAPATNA, TELENGAPENTHA, PHU, LANAKHARA, CUTTACK, CUTTACK, ORISSA, INDIA, 754001 to transact the following business:

ORDINARY BUSINESS

1. **To Consider and adopt:** To consider and if thought fit to pass with or without Modification the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Balance Sheet & statement of Profit and Loss Account for the financial year ended March 31, 2025 along with the Auditor's Report and the Directors' Report as circulated to the shareholders and laid before the meeting, be received, considered and adopted."

2. To appoint M/S **GOUTAM & CO (FRN: 0326869E)**, Chartered Accountants as Statutory Auditors of the Company and to fix their remuneration by Passing with or without modification(s) the following resolution as ordinary resolution

RESOLVED THAT, pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013, read with rules made there under, M/S **GOUTAM & CO.**, Chartered Accountants, having Registration No. **0326869E** auditor of the Company be and are hereby appointed as Statutory Auditors of the Company for the term of 5 years, to hold office from the conclusion of this Annual General Meeting until the conclusion of Annual General Meeting to be held in year 2030, at such remuneration plus tax, out-of-pocket, travelling and living expenses, etc., as may be mutually agreed between the Board of Directors of the Company and the said Auditors.

3. **TO APPOINT A DIRECTOR IN PLACE OF MR. ASHISH MOHAPATRA, DIRECTOR & CEO (DIN: 00449666) WHO RETIRES BY ROTATION AND BEING ELIGIBLE OFFERS HERSELF FOR RE-APPOINTMENT**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules,

2014 (including any statutory modification(s), or re-enactment(s) thereof for the time being in force), and Articles of Association of the Company and as per recommendation of Board of Directors ("Board") of the Company, the consent of the members of the Company be and is hereby accorded for re-appointment of Mr. Ashish Mohapatra, Director & CEO of the Company(DIN: 00449666), who retires by rotation at this Annual General Meeting, and being eligible, offers herself for re-appointment

SPECIAL BUSINESS:

4. REGULARISATION OF ADDITIONAL DIRECTOR MR. RAJENDRA KUMAR SAHU (DIN: 11246944) BY APPOINTING HIM AS INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

RESOLVED THAT pursuant to provision of Section 149,150,152 read with Schedule IV to the Companies Act, 2013, and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Rajendra Kumar Sahu (DIN: 11246944) who was appointed as an Additional Independent Director of the Company with effect from August 22, 2025 and who holds office up to the date of this Annual General Meeting and in respect of whom the Company has received declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment , be and hereby appointed as an Independent Director of the Company to hold office for five (5) consecutive years."

5. REGULARISATION OF ADDITIONAL DIRECTOR MR. DILIP KUMAR SINGH (DIN: 11246559) BY APPOINTING HIM AS INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

RESOLVED THAT pursuant to provision of Section 149,150,152 read with Schedule IV to the Companies Act, 2013, and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. DILIP KUMAR SINGH (DIN: 11246559)

who was appointed as an Additional Independent Director of the Company with effect from August 22, 2025 and who holds office up to the date of this Annual General Meeting and in respect of whom the Company has received declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and hereby appointed as an Independent Director of the Company to hold office for five (5) consecutive years.”

6. REGULARISATION OF ADDITIONAL DIRECTOR MS. JAYANTI PANDA (DIN: 11246616) BY APPOINTING HIM AS INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

RESOLVED THAT pursuant to provision of Section 149,150,152 read with Schedule IV to the Companies Act, 2013, and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Ms. JAYANTI PANDA (DIN: 11246616) who was appointed as an Additional Independent Director of the Company with effect from August 22, 2025 and who holds office up to the date of this Annual General Meeting and in respect of whom the Company has received declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and hereby appointed as an Independent Director of the Company to hold office for five (5) consecutive years.”

By order of the Board of Directors

ADDSOFT TECHNOLOGIES LIMITED

ADDSOFT TECHNOLOGIES LIMITED

Ashish Mohapatra

ASHISH MOHAPATRA

DIRECTOR

Director

DIN: 00449666

Place: Cuttack

Date: 01/09/2025

Notes:



ADDISOFT
WE ADD VALUES

Addsoft Technologies Limited

(Previously known as Addsoft Technologies Pvt. Ltd.)

CIN: U72200OR2005PLC008408 | GSTIN: 21AAFCA4430N1ZV | MSME Reg.: UDYAM-OD-07-0001903

E-mail: addsoft@addsofttech.com, Website: www.addsofttech.com



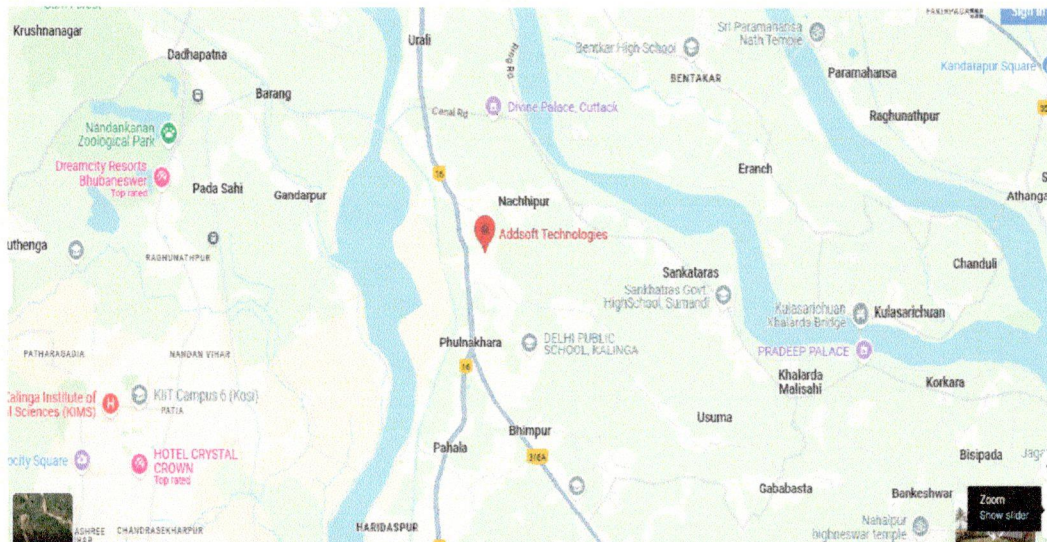
Registered Office: Plot No. 647/2219, Nuapatna, Telengapentha, Cuttack-754001, Odisha



+91-671-3541001

1. A members entitled to attend and vote are entitled to appoint a proxy to attend and vote instead of him-self / herself and the proxy need not be a member. Proxies, in order to be effective must be received by the company at its registered office not later than 48 hrs before the time for holding the meeting.
2. Shareholders seeking any information with regard to accounts are required to write to the company early so as to enable the management to keep the information ready.
3. The proxy form, if intended to be used should reach the registered office of the company duly completed, stamped and signed not less than forty eight hours before the time fixed for the meeting.
4. The Notice for the Annual general Meeting and other documents pertaining to aforesaid Resolutions shall be available for inspection at the Registered Office/ Corporate Office of the Company between 11:30 A.M. to 05:30 P.M. on any working day up to the date of Annual General Meeting.
5. A route map along with the prominent landmark for easy location to reach the venue of Annual General Meeting is annexed with the notice of the Annual General Meeting.

ROUTE MAP





EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:

ITEM NO. 4,5 &6

Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA were appointed as an Additional Director of the Company by the Board of Directors with effect from 22.08.2025 pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting.

The Company has received a notice in writing from a member under Section 160(1) of the Companies Act, 2013, proposing the candidature of Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA for the office of Director of the Company.

The Board, on the recommendation of the Nomination and Remuneration Committee, has proposed the appointment of Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA as an Independent Director of the Company in accordance with the provisions of Sections 149 and 152 of the Companies Act, 2013 read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014.

Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA have given a declaration to the Board that they meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (if applicable). In the opinion of the Board, he fulfills the conditions specified in the Act and the Rules made thereunder for appointment as an Independent Director and is independent of the management.

The Board considers that the appointment of Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA as an Independent Director would be in the best interest of the Company and recommends the resolution for his appointment for a term of 5 years to the shareholders for their approval.



ADDSOFT
WE ADD VALUES

Addsoft Technologies Limited

(Previously known as Addsoft Technologies Pvt. Ltd.)

CIN: U72200OR2005PLC008408 | GSTIN: 21AAFCA4430N1ZW | MSME Reg: UDYAM-OD-07-0001903

E-mail: addsoft@addsofttech.com, Website: www.addsofttech.com



Registered Office: Plot No. 647/2219, Nuapatna, Telengapentha, Cuttack-754001, Odisha



+91-671-3541001

Except Mr. RAJENDRA KUMAR SAHU, Mr. DILIP KUMAR SINGH and Ms. JAYANTI PANDA none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4, 5 & 6 of the Notice.

By order of the Board of Directors

ADDSOFT TECHNOLOGIES LIMITED

ADDSOFT TECHNOLOGIES LIMITED

Ashish Mohapatra

ASHISH MOHAPATRA

DIRECTOR

Director

DIN: 00449666

Place: Cuttack

Date: 01/09/2025



**Form No. MGT-11
PROXY FORM**

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies
(Management and Administration) Rules, 2014]

ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PLC008408

Regd. Office: Plot No. 647/2219 Nuahata-45, Nuapatna, Telengapentha, Phu lanakhara ,
Cuttack, Orissa, India - 754001.

E-mail: ashish.mohapatra@addsofttech.in

Name of the Member(s)	
Registered Address	
Email ID	
Folio No.	

I / We, being the member(s) of..... shares of **PRIVATE LIMITED** (*the Company*),
hereby appoint

1. Name:....., Email Id:

Address:.....
.

....., Signature:,

or failing him / her

2. Name:....., Email Id:

Address:.....
.

....., Signature:,

or failing him / her

3. Name:....., Email Id:

Address:.....
.

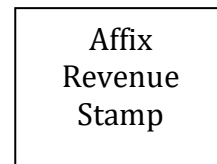
....., Signature:,

or failing him / her

as my/our Proxy to attend and vote (on a poll) for me /us and on my / our behalf at the 27th Annual General Meeting of the Company, to be held on Tuesday, 30th September, 2025 at 11:00 A.M. at A-3/22, 1st Floor, and at any adjournment thereof in respect of such resolution as are indicated overleaf:

Resolution No.	Resolution	Vote	
		For	Against
Ordinary Business			
1.	To Adoption of Audited Financial Statements along with the Report of the Board of Directors and Auditors for the financial year ended March 31, 2025		

Signed this _____ day of _____ 2025



Signature of shareholder

Note:-

1. This form of Proxy in order to be effective should be duly completed and deposited at Registered Office at A-3/22, 1st Floor, , not less than 48 hours before the scheduled time of the meeting.
2. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. A member holding more than ten percent of the total share capital of the Company may appoint a single person as a proxy and such person cannot act as a proxy for any other person or shareholder.
3. It is optional to put a "X" in the appropriate column against the Resolutions indicated in the Box. If you leave the "For" or "Against" column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he / she may deem appropriate.



DIRECTOR'S REPORT
ADDSOFT TECHNOLOGIES LIMITED
for the Year Ended 31.03.2025

Dear Shareholders,

It is with great pleasure that we present the Director's Report of ADDSOFT TECHNOLOGIES LIMITED for the financial year ended 31.03.2025.

FY 2024-25 has been a defining year in Addsoft's evolution. As we prepare to debut on the capital markets through our Initial Public Offering (IPO), we are laying the foundations to transform from a high-growth private enterprise into a **globally competitive, publicly listed OEM**, aligned with India's Make-in-India and Digital Bharat vision

1. FINANCIAL PERFORMANCE

During the financial year ended 31/03/2025, the company recorded a revenue of ₹ 515,707.76 (in thousand) representing a 60% growth over the previous year. EBITDA has increased by 49% to ₹110,345.16 (in thousands) from ₹36358.35 (in thousands) and net profit after tax (PAT) has increased by 41% to ₹ 69545.99(in thousands) from ₹20106.88(in thousands). This strong performance reflects both the resilience of our business model and the commitment of our employees and management team. The operating results of the Company for the year ended 31st March 2025 are as follows:

(In Rs. Thousand)

Particular	Current Financial Year (2024-25)	Previous Financial Year (2023-2024)
Revenue from Operations	515,707.76	322,021.81
Other Income	4,564.03	3,470.88
Profit/ Loss before Depreciation, Finance Costs, Exceptional Items and Tax Expense	110,345.16	36,358.35
Less: Depreciation/ Amortisation/ Impairment	4,420.42	3,411.81
Profit/ Loss before Finance Costs, Exceptional items and Tax Expense	105,924.74	32,465.54
Less: Finance Costs	10,751.89	5,279.76
Profit/ Loss before Exceptional items and Tax Expense	95,172.85	27,666.78
Add/(Less): Exceptional Items	-	-
Profit/ Loss before Tax Expense	95,172.85	27,666.78

Less: Tax Expense		
- Current tax	25,860.09	7,782.57
- Deferred Tax Liability/(Assets)	(1,143.59)	(222.67)
- Income Tax Earlier Years	910.37	0.00
Profit/ Loss for the year (1)	69,545.99	20,106.88
Total Comprehensive Income/ Loss (2)	-	-
Total (1+2)	69,545.99	20,106.88
Less: Dividend paid	-	-
Less: Dividend Distribution Tax	-	-
Balance Carried forward	69,545.99	20,106.88

COMPANY OVERVIEW

Established in 2005, Addsoft Technologies Limited has consistently pursued excellence in **self-service kiosks, digital display solutions, and AI-driven enterprise products**, combining in-house manufacturing and software development. Over the years, the Company has evolved into an **end-to-end ESDM and IT solutions provider** serving Government and large corporate clients across India and overseas.”

FUTURE PROSPECT

To enhance competitiveness, Addsoft could focus on Partnerships with larger IT firms or telcos to expand its AI/IoT offerings Target niche segments (e.g., workplace safety, smart cities) where its products offer clear differentiation. Develop APIs and integrations with popular cloud/AI ecosystems Invest in R&D for edge AI & next-gen kiosk intelligence to compete against advanced AI kiosks globally.

2. IPO Highlights

The Company is in process of filing **Draft Red Herring Prospectus (DRHP)** with the Securities and Exchange Board of India (SEBI) and is targeting an IPO launch in **Q4 FY 2025-26**. This strategic milestone aims to fund manufacturing expansion, strengthen our balance sheet, and enhance corporate visibility

Key Objectives of the IPO:

- Expansion of our production/operational capacity
- Investment in R&D and innovation
- Strengthening the company’s balance sheet
- Repayment of existing debt
- Working capital requirements
- General corporate purposes

We believe that going public will not only provide us with capital for future growth but also enhance transparency, corporate governance, and stakeholder confidence.

solid foundation for sustainable growth. Our commitment to innovation, customer satisfaction, and responsible corporate governance has positioned us strongly for the next phase of our evolution.

3. Significant Events and Achievements

During the year the Company participated in the *different Exhibition/Event* held at different location. The Company showcased its products and technological capabilities through an interactive kiosk, which received significant appreciation from visitors and industry stakeholders. The Hon'ble President of India and Hon'ble Minister of the Government of Odisha visited the Company's stall and appreciated the initiatives undertaken by the Company towards innovation and technological advancement. Participation in such exhibitions has enhanced the Company's brand visibility, strengthened its market presence, and provided valuable networking opportunities with potential clients and business partners.

4. Awards and Recognitions.

The Company's innovative approach and commitment to excellence have been acknowledged at various prestigious platforms. Key recognitions received are as follows:

❖ **MSME Expo Odisha 2014: Best Innovative Product (MSME).**

The Company was honoured with the *Best Innovative Product* award at the MSME Expo Odisha 2014 for its outstanding contribution towards technological innovation and indigenous product development in the MSME sector.

❖ **KINGS Excellence Awards 2024: Best Safety Training Kiosk.**

In recognition of the Company's innovation in developing an interactive and user-friendly *Safety Training Kiosk*, the Company received the *Best Safety Training Kiosk* award.

❖ **KINGS Excellence Awards 2025: Best Group & Mass Training Kiosk.**

Continuing its record of excellence, the Company was conferred the *Best Group & Mass Training Kiosk* award in 2025, acknowledging its effective and scalable solutions in digital safety education and group training systems.

❖ **Leadership Showcases: Demonstrations to PMO (2014) and the Hon'ble President of India (2025); Shirdi Sai Temple Darshan Ticket Machines inauguration (2024).**

The Company has had the privilege of demonstrating its technological innovations to the *Prime Minister's Office (PMO)* in 2014 and to the *Hon'ble President of India* in 2025. The Company also played a pivotal role in the inauguration of the *Shirdi Sai Temple Darshan Ticket Machines* in 2024, marking a milestone in its journey of delivering high-impact public service automation solutions.

5. Strategic Initiatives and Growth Plans

Expansion of national branch network (Patna, Hyderabad, Vizag) • Launch of Group Training System (GTS™) globally • Digitalization through AddTrack ERP, risk management, ESG practices, and manufacturing automation • Setting up new ESDM plant with ₹112 Cr investment, creating 330+ jobs

6. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed and also discussed at the meetings of the Board of Directors of the Company.

7. INTERNAL CONTROL SYSTEM

The Company's internal controls system has been established on values of integrity and operational excellence and it supports the vision of the Company "To be the most sustainable and competitive Company in our industry". The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. These are routinely tested and certified by Statutory as well as Internal Auditors and their significant audit observations and follow up actions thereon are reported to the Board.

8. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company does not fall under the criteria provided under Section 135(1) of the Companies Act, 2013, and therefore is not required to constitute CSR committee and thus is also not required to develop CSR policy of the Company. However, the company has crossed the net profit of Rs. Five Crore, Hence CSR provision is applicable for the Financial 2025-26.

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review, the Company has not granted loans, guarantees and has not made investments under Section 185 and Section 186 of the Companies Act, 2013.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All the related party transactions are entered on arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013. There are no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel etc. which may have potential conflict with the interest of the Company at large or which warrants the approval of the shareholders. thus, disclosure in Form AOC-2 is not required. However, the details of the transactions with Related Party are provided in the Company's financial statements (note 30) in accordance with the Accounting Standards.

11. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. All employees (permanent, contractual, temporary, trainees) are covered under the said policy. The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and

Redressal) Act, 2013 which redresses complaints received on sexual harassment. During the financial year under review, the Company has not received any complaint of sexual harassment from any of the women employees of the Company.

12. WEB LINK OF ANNUAL RETURN, IF ANY: Section 134(3)(a) of Companies Act, 2013

The Company is having website i.e. <https://www.addsofttech.com/index.html> and annual return of Company has been published on such website.

13. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

15 Board Meetings were held during the Financial Year ended March 31, 2025. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

Date of meeting	Total Number of directors as on the date of meeting	Number of directors attended	% of attendance
01/04/2024	2	2	100
29/04/2024	2	2	100
08/05/2024	2	2	100
12/06/2024	2	2	100
05/08/2024	2	2	100
28/08/2024	2	2	100
30/08/2024	2	2	100
29/10/2024	2	2	100
01/12/2024	2	2	100
07/12/2024	2	2	100
28/12/2024	3	2	100
24/01/2025	3	2	100
27/01/2025	3	2	100
11/02/2025	3	2	100
28/03/2025	3	3	100

14. DIRECTOR'S RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm that:

in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure;

the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period:

the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the Directors had prepared the annual accounts on a going concern basis;

the Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively: and

the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

16. PARTICULARS OF EMPLOYEES AND REMUNERATION

Being an unlisted company, the provisions laid down under Section 197(12) of the Companies Act, 2013 regarding the disclosure of particulars of employees are not applicable.

No employee is in receipt of remuneration exceeding the limits laid down under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

MATERIAL CHANGES OCCURRED DURING THE FINANCIAL YEAR 2024-2025

A. CONVERSION FROM PRIVATE LIMITED TO PUBLIC LIMITED COMPANY:

The Board of Directors of the Company at their meeting held on 7th December, 2024 has approved the conversion of company from Private Limited to Public Limited Company and the same was approved by shareholders at the Extraordinary General Meeting (EOGM) held on 21st February, 2025. Upon an intimation made for conversion into public company under Section 18 of the Companies Act, 2013; and approval of Central Government signified in writing having been accorded thereto by the ROC, CPC vide SRN AB2985323 dated 17/03/2025 the name of the company was changed from "ADDSOFT TECHNOLOGIES PRIVATE LIMITED" to "ADDSOFT TECHNOLOGIES LIMITED" vide a fresh certificate of incorporation consequent upon conversion from private company to public company dated 20th day of June, 2025 issued by the Registrar of Companies, CPC, bearing Corporate Identity Number: **U72200OR2005PLC008408**

B. MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION OF THE COMPANY:

The Board of Directors of the Company at their meeting held on 7th December, 2024 has adopted a new set of Memorandum of Association and Articles of Association of the Company and the same was adopted by shareholders at the Extraordinary General Meeting held on 21st February, 2025.

C. CHANGES IN SHAREHOLDING / TRANSFER OF SHARE

During the financial year 2024–25, the Company effected transfer of certain equity shares pursuant to duly executed share transfer deeds and supporting documents received from the shareholders. The said transfers were approved by the Board of Directors at its meeting held on 28th December, 2024, after verifying compliance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company.

S. No.	Date of Registration of Transfer	No. of Equity Shares	Name of the Transferor	Name of the Transferee
1	28.12.2024	1	Mr Debasish Mohapatra	Mrs Jayasmita Mishra
2	28.12.2024	1		Mrs Sasmita Pani
3	28.12.2024	1		Mr Chinmayanandha Mishra
4	28.12.2024	1	Mr Ashish Mohapatra	Mr Nihar Kanta Mishra
5	28.12.2024	1		Mrs Niharika Mishra
6	28.12.2024	1		Mrs Sikha Dash

The above transfers were duly recorded in the Register of Members, and there was no change in the overall paid-up share capital of the Company pursuant to such transfers.

17. MATERIAL CHANGES OCCURRED AFTER FINANCIAL YEAR 2024-25 TILL THE ISSUANCE OF ANNUAL REPORT:

a. CHANGE IN BOARD OF DIRECTORS AND KEY MANGAGERIAL PERSONNEL(KMP):

SL No.	Name of Directors and KMP	Resignation/ Regularization/ Change in Designation	Designation	Date of Appointment/ Resignation/ Regularization
1	Ms. Komal Upadhyaya#	Appointment	Director (Independent Non -Executive)	07/12/2024
2	Ms. Jayanti Panda	Appointment	Director (Independent Non -Executive)	22/08/2025
3	Mr. DILIP KUMAR SINGH	Appointment	Director (Independent Non -Executive)	22/08/2025
4	Mr. RAJENDRA KUMAR SAHU	Appointment	Director (Independent Non -Executive)	22/08/2025
5	Mr. DEBASISH MOHAPATRA	Change in Designation	Managing Director form the Director	01/04/2025
6	Mr. ASHISH MOHAPATRA	Change in Designation	Director cum CEO	01/04/2025
7	Mr. PRATAPA KUMAR MOHAPATRA	Appointment	Chief Financial Officer	09/06/2025
8	Ms PALLAVI SRIVASTAVA	Appointment	Company Secretary	01/09/2025

#Ms. Komal Upadhyaya has resigned from the position of Director (Independent Non -Executive) w.e.f. 30th August, 2025.

D. SHARE CAPITAL:

i. SUB-DIVISION OF EQUITY SHARES

The Board of Directors, at its meeting held on 01st July 2025, approved the sub-division of the face value of equity shares of the Company from ₹100/- (Rupees One Hundred only) each to ₹10/- (Rupees Ten only) each.

The said sub Division of equity share was approved by the shareholders in the **Extraordinary General Meeting held on 15th July, 2025.**

ii. INCREASE IN AUTHORIZED SHARE CAPITAL OF THE COMPANY

The Board of Directors of the Company, at its meeting held on 01st July 2025, recommended an increase in the Authorised Share Capital of the Company from ₹3,00,00,000/- (Rupees Three Crore only) divided into 30,00,000 (Thirty Lakh) equity shares of ₹10/- each, to ₹15,00,00,000/- (Rupees Fifteen Crore only) divided into 1,50,00,000 (One Crore Fifty Lakh) equity shares of ₹10/- each, by creation of additional 1,20,00,000 (One Crore Twenty Lakh) equity shares of ₹10/- each, ranking *pari passu* in all respects with the existing equity shares of the Company.

The said increase in authorised share capital was approved by the shareholders in the Extraordinary General Meeting held on 15th July, 2025.

18. DECLARATION OF INDEPENDENT DIRECTORS

all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013.

19. STATUTORY AUDITORS

Pursuant to sub-section of section 139 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), M/s Goutam & Co, Chartered Accountants, (Firm Registration No. **0326869E**, a peer reviewed firm be and are hereby appointed as statutory auditors of the company for the Five financial year i.e. From 01/04/2025 to 31/03/3030 and they shall hold office until the conclusion of the annual general meeting to be for the Financial Year 2030 at the remuneration as determined by the board.

20. SUBSIDIARY, JOINT VENTURES AND ASSOCIATE COMPANIES

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

21. REPORTING OF FRAUD BY AUDITORS

During the year under review, Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Act, details of which needs to be mentioned in this Report.

22. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

23. THE DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

24. OTHER DISCLOSURES

The company does not have any Employees Stock Option Scheme in force and hence particulars are not furnished, as the same are not applicable.

No proceedings against the Company is initiated or pending under the Insolvency and Bankruptcy Code, 2016.

The details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof - Not Applicable.

25. COST RECORDS AND COST AUDIT

Maintenance of cost records as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 is not applicable for the business activities carried out by the Company for the financial 2024-25.

26. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

Your Directors hereby confirm that the Company has complied with the necessary provisions of the revised Secretarial Standard 1 and Secretarial Standard 2 to the extent applicable to the Company.

27. ENHANCING SHAREHOLDER VALUE

Your company firmly believes that its success, the marketplace and a good reputation are among the primary determinants of value to the shareholder. The organizational vision is founded on the principles of good governance and delivering leading-edge products backed with dependable after sales services. Following the vision your Company is committed to creating and maximizing long-term value for shareholders.

28. OTHER DISCLOSURES:

- Reporting of Frauds:

There were no frauds committed against the Company during FY 24-25 by its officers or employees which are required to be disclosed as per Section 143(12) of the Companies Act, 2013.

- MSME Related Compliance: The Company complies with the requirement of submitting a half yearly return with respect to MSME dues with the Ministry of Corporate Affairs within the prescribed timelines.

29. CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC):

Neither any application was received nor any proceedings has been admitted against the Company under the Insolvency and Bankruptcy Code, 2016, during FY 2024-25.

30. DIFFERENCE IN VALUATION

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

31. MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

32. SHARES

a. BUY BACK OF SECURITIES

The Company has not bought back any Equity Shares during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. **EMPLOYEES STOCK OPTION PLAN**

No EMPLOYEES STOCK OPTION PLAN was made during the year under review.

33. ACKNOWLEDGEMENTS

Your Directors take this opportunity to express their sincere appreciation and gratitude for the continued co-operation extended by shareholders, employees, customers, banks, suppliers and other business associates.

For ADDSOFT TECHNOLOGIES LIMITED



ASHISH MOHAPATRA
Director
DIN: 00449666



DEBASISH MOHAPATRA
Managing Director
DIN: 03195753



GOUTAM & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

TO
THE MEMBERS OF
ADDSOFT TECHNOLOGIES LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the Financial Statements of **Addsoft Technologies Limited** ("the Company"), which comprise the Balance Sheet as at **31st March, 2025**, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view, in conformity with the Accounting Standards prescribed under Section 133 of the companies Act 2013 of the State of Affairs of the Company as at **31st March, 2025**, and its Profit, and its Cash Flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

SA 701 does not mandate inclusion of Key Audit Matters for unlisted companies, unless law or regulation requires it or the auditor elects to include them voluntarily.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

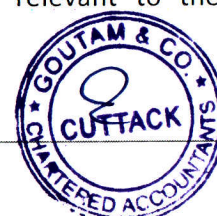
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action, if required.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the



preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

AUDITORS' RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate,

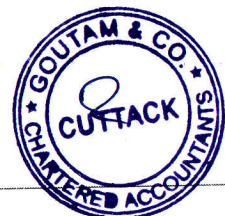


to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure - A**, a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the Directors as on March 31, 2025, taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2025 from being appointed as a Director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure - B".
- g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, we report that the managerial remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act. The remuneration is within the limits laid down under Section 197 read with Schedule V to the Act and was duly approved by the shareholders as required by the Act.
- h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its standalone financial statements. Refer Note No. 41 (b) to standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or Accounting Standards, for material foreseeable losses, if any, in respect of long-term contracts. As explained to us, there are no derivative contracts entered into by the Company;
 - iii. There were no amounts, which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company



("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

v. The company has not declared or paid any dividend to equity shareholder during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in software. Further, during the course of our audit, we didn't come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Goutam & Co
Chartered Accountants
Firm Registration No. 0326869E



CA Bijan Sahoo
Partner
Membership No : 068643
UDIN - 25068643BMIPCY5346

Place: Cuttack
Date: 01-09-2025



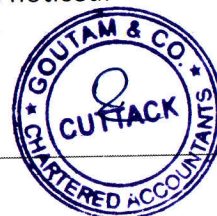
ANNEXURE "A"

ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025 OF ADDSOFT TECHNOLOGIES LIMITED

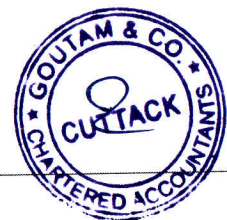
(Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has no Intangible assets; hence the clause is not applicable.
 - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, Property, Plant and Equipment have been physically verified by the management at reasonable intervals in a phased manner during the year. In our opinion, this periodicity of physical verification is reasonable having regards to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification during the year.
 - c) According to the information and explanations given to us and based on our examination of the records of the Company, the Company does not own any immovable property. Accordingly, the reporting requirements under clause are not applicable.
 - d) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right-of-Use assets) or intangible assets during the year. Accordingly, the reporting requirements under clause are not applicable.
 - e) According to information and explanations given to us, the Company doesn't hold any benami property and therefore there are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made there under.
- ii. a) According to information and explanations given to us, Inventories, except stocks in-transit, have been physically verified during the year by the Management. In our opinion, the frequency of verification, the coverage and procedure of such verification is reasonable and appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed.



- b) The Company has availed Credit Facility of ₹ 20.75 Crores (Fund Based Rs. 9.75 Cr + Non Fund Based Rs.11Cr) from Canara Bank at an interest rate of RLLR Plus 0.50% per annum. The facility is repayable on demand subject to review every 12 months. Statements filed with such Banks are in agreement with the books of account.
- iii. During the year, the Company has not made investments in companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanations given to us, the Company has not provided loans or provided advances in the nature of loans or stood guarantee or provided security, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. Consequently, clause (iii) (a), (b), (c), (d), (e) and (f) of paragraph 3 of the Order are not applicable.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans, investments, guarantees and security made.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- vi. According to the rules prescribed by the central government for maintenance of cost records u/s 148(1) of the Companies Act, 2013 is not applicable to the company hence reporting is not required.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is generally regular in depositing undisputed statutory dues including goods & services tax, provident fund, employees state insurance, income tax and other material statutory dues with the appropriate authorities to the extent applicable to it.
- There was an undisputed amount payable in respect Income Tax in arrears as at March 31, 2025 for a period of more than six months from the date they became payable as disclosed in notes to account no 41(b).
- (b) According to the information and explanation given to us and examination of records of the Company, there are no outstanding dues of income-tax, goods and service tax, customs duty, cess and any other statutory dues on account of any disputed.
- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



- ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- (b) The Company has not been declared willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) According to the information explanation given to us and on an overall examination of the standalone¹ financial statements of the Company, we report that the company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) In our opinion and according to the information and explanations given to us, and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year.
- (c) The company has not received any whistle-blower complaints during the year.



- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.
- xiv. According to the information and explanations given to us and based on our examination of records, the provisions of Section 138 of the Companies Act, 2013 relating to the appointment of an internal auditor is not applicable to the Company. Accordingly, reporting under clause 3(xiv)(a) and 3(xiv)(b) of the Companies (Auditor's Report) Order, 2020 is not applicable.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. According to the information and explanations given to us, the statutory auditors of the Company have resigned during the year. We have considered the issues, objections or concerns raised by the outgoing auditors, and based on our examination nothing has come to our attention that would have an adverse impact on our audit.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to



the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us and based on our examination of records, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xxi. This clause 3(xxi) of the Order is not applicable standalone Financial Statement.

For Goutam & Co

Chartered Accountants

Firm Registration No. 0326869E



CA Bijan Sahoo

Partner

Membership No : 068643

UDIN - 25068643BMIPCY5346

Place: Cuttack

Date: 01-09-2025



ANNEXURE -B

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025 OF ADDSOFT TECHNOLOGIES LIMITED

(Referred to in paragraph 2 (f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

Report on the Internal Financial Controls with reference to Financial Statement under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls with reference to financial statement of **ADDSOFT TECHNOLOGIES LIMITED** ('the Company') as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ('The Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 ('the Act').

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Guidance Note and Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act and, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements



were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

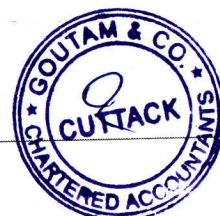
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls With reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial



statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Cuttack
Date: 01-09-2025



For Goutam & Co
Chartered Accountants
Firm Registration No. 0326869E

A handwritten signature in blue ink, appearing to read "Bijan Sahoo", with a long horizontal flourish extending to the right.

CA Bijan Sahoo
Partner
Membership No : 068643
UDIN - 25068643BMIPCY5346

M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

BALANCE SHEET AS AT MAR 31, 2025

(Amount in 'Thousand)

Particulars	Note No.	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	26,000.00	26,000.00
(b) Reserves and Surplus	4	94,038.57	24,492.58
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	5	3,846.97	4,722.30
(c) Deferred Tax Liabilities (Net)	6	0.00	0.00
(d) Other Long Term Liabilities	7	41,304.14	30,788.03
(3) Current Liabilities			
(a) Short-Term Borrowings	8	135,584.13	39,634.29
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises; and		1,732.86	
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	9	63,365.52	21,035.91
(c) Other Current Liabilities	10	42,026.10	13,810.06
(d) Short-Term Provisions	11	53,819.26	29,989.70
Total Equity & Liabilities		461,717.55	190,472.87
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment			
(i) Tangible Assets	12	15,285.67	13,495.49
(ii) Capital Work-in-progress		1,828.13	0.00
(b) Non-Current Investments			
(c) Deferred Tax Assets (Net)	6	1,926.99	783.40
(d) Long-Term Loans and Advances			
(e) Other Non-Current Assets	13	22,717.66	26,451.80
(2) Current Assets			
(a) Current Investments			
(b) Inventories	14	111,455.49	47,488.67
(c) Trade Receivables	15	255,279.24	90,152.71
(d) Cash & Cash Equivalents	16	39,126.61	6,934.54
(e) Short-Term Loans and Advances	17	9,601.52	3,406.85
(e) Other Current Assets	18	4,496.24	1,759.41
Total Assets		461,717.55	190,472.87
Notes Forming Integral Part of The Financial Statements		1 to 48	

As per our Report of even date attached.

For Goutam & Co

Chartered Accountants

FRN: 0326869E

CA Bijan Sahoo, FCA

(Partner)

Membership No : 068643

Date: 01-09-2025

Place: Cuttack

UDIN:25068643BMIPCY5346



FOR M/S ADDSOFT TECHNOLOGIES LIMITED

For ADDSOFT TECHNOLOGIES LTD. For ADDSOFT TECHNOLOGI

Debasish Mohapatra

Debasish Mohapatra
(Managing Director)

DIN:03195753

Ashish Mohapatra

Ashish Mohapatra
(Director)

DIN:00449666

D

M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MAR 31, 2025

(Amount in 'Thousand)

Sr. No	Particulars	Note No.	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I	Revenue from Operations	19	515,707.76	322,021.81
II	Other Income	20	4,564.03	3,470.88
III	Total Revenue (I + II)		520,271.79	325,492.69
IV	Expenses:			
	Cost of Material Consumed	21	237,884.63	147,279.05
	Changes in Inventories	22	-28,392.43	2,277.25
	Direct Expenses	23	23,515.26	5,965.31
	Employee Benefit Expense	24	110,348.63	77,231.26
	Finance Costs	25	10,751.89	5,279.76
	Depreciation and Amortization Expenses	26	4,420.42	3,411.81
	Other Expenses	27	66,570.52	56,381.49
	Total Expenses		425,098.93	297,825.91
V	Profit Before Exceptional Items and Tax	(III - IV)	95,172.85	27,666.78
VI	Exceptional Items		0.00	0.00
VII	Profit Before Tax	(V - VI)	95,172.85	27,666.78
VIII	Tax Expense:			
	(1) Current Tax		25,860.09	7,782.57
	(2) Deferred Tax Liability/(Asset)		-1,143.59	-222.67
	(3) Earlier Year Tax Refund/ Liability		910.37	0.00
IX	Profit(Loss) for the Period	(VII-VIII)	69,545.99	20,106.88
X	Earnings Per Equity Share			
	Basic & Diluted	28	267.48	77.33
	Weighted Average number of equity shares (Face value of Rs. 100 each)		267.48	182.79

Notes Forming Integral Part of The Financial Statements

FOR M/S ADDSOFT TECHNOLOGIES LIMITED

For Goutam & Co
Chartered Accountants
FRN: 0326869E

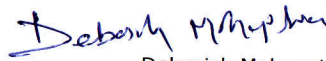


CA Bijan Sahoo, FCA
(Partner)
Membership No : 068643

Date: 01-09-2025
Place: Cuttack
UDIN:25068643BMIPCY5346

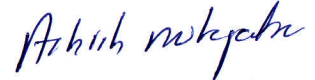


For ADDSOFT TECHNOLOGIES LTD.



Debasish Mohapatra
Managing Director
DIN:03195753

For ADDSOFT TECHNOLOGIES LTD.



Ashish Mohapatra
(Director)
DIN:00449666

Director

M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in 'Thousand)

Sr. No	Particulars	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Statement of Profit & Loss	95,172.85	27,666.78
	Depreciation & Amortization Expenses	4,420.42	3,411.81
	Interest Paid excluding Rebate	10,751.89	5,279.76
	Other Provisions/Adjustments	0.00	0.00
	Reversal of Upward Revaluation	0.00	0.00
	Less Interest Income	-2,059.70	-951.93
	Cash Flow from Operating Activities before Working Cap. Adjustment	108,285.47	35,406.41
	Adjustments:		
	(Increase) / Decrease in Inventory		
	(Increase) / Decrease in WIP	-63,966.82	-30,964.82
	(Increase) / Decrease in Receivables	-165,126.53	13,602.38
	(Increase) / Decrease in Other Current Assets	-2,736.84	1,320.74
	(Increase) / Decrease in Loans & Advances Assets	-6,194.68	-163.96
	Increase / (Decrease) in Trade Payable	44,062.48	5,714.15
	Increase / (Decrease) in Other Current Liability	38,732.15	-8,879.60
	Increase / (Decrease) in Short Term Provision	23,829.56	9,687.37
	Cash Flow From Operating Activities before Taxes	-23,115.20	25,722.66
	Taxes on Income Paid	26,770.46	7,782.57
	NET CASH FLOW FROM OPERATING ACTIVITIES	-49,885.66	17,940.09
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(Increase)/Decrease in Other Non Current Assets	3,734.14	-8,442.25
	Purchase of Fixed Assets & Expenditure on Construction Project	-8,038.73	-5,092.87
	Loss /(Profit) on Sale / Transfer of Assets	0.00	0.00
	NET CASH FLOW FROM INVESTING ACTIVITIES	-4,304.58	-13,535.13
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of Share Capital	0.00	2,000.00
	Share Premium/Application Money	0.00	0.00
	Dividend & Dividend Tax	0.00	
	Increase / (Decrease) Long Term Borrowings	-875.33	8,675.97
	Increase / (Decrease) Short Term Loan	95,949.84	-14,980.54
	Interest Received	2,059.70	951.93
	Interest & Finance Charges Paid	-10,751.89	-5,279.76
	NET CASH FLOW FROM FINANCING ACTIVITIES	86,382.32	-8,632.39
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	32,192.07	-4,227.43
	Cash & Cash Equivalents at the beginning of the Period	6,934.54	11,161.97
	Cash & Cash Equivalents at the close of the Period	39,126.61	6,934.54

Notes Forming Integral Part of The Financial Statements

As per our Report of even date attached.

For Goutam & Co
Chartered Accountants

FRN: 0326869E

CA Bijan Sahoo, FCA
(Partner)
Membership No : 068643

Date: 01-09-2025
Place: Cuttack



FOR M/S ADDSOFT TECHNOLOGIES LIMITED

For ADDSOFT TECHNOLOGIES LTD. For ADDSOFT TECHNOLOGIES LTD.

Debasish Mohapatra

Debasish Mohapatra
(Managing Director)
DIN:03195753

Ashish Mohapatra

Ashish Mohapatra
(Director)
DIN:00449666

M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 3 Share Capital

(Amount in 'Thousand)

Share Capital	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
AUTHORIZED CAPITAL 3,00,000 (PY: 3,00,000) Equity Shares of Rs. 100/- each.	30,000	30,000
ISSUED , SUBSCRIBED & FULLY PAID UP CAPITAL To the Subscribers of the Memorandum 2,60,000 (PY: 260,000) Equity Shares of Rs. 100/- each	26,000	26,000
Total in	26,000	26,000

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	YEAR ENDED 31.03.2025		YEAR ENDED 31.03.2024	
	No. of shares	Amount	No. of shares	Amount
At the begning of the year	260,000	26,000.00	60,000	6,000.00
Issued during the year	-	0.00	200,000	20,000.00
At the end of the year	260,000	26,000.00	260,000	26,000.00

(b) The Company has one class of share, i) Equity shares having a par value of Rs.100 per share. The members of the Company holding equity shares therein have a right to vote, on every resolution placed before the Company and right to receive dividend. The voting rights on a poll is in proportion to the share of the paid up equity capital of the Company held by the shareholders. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of company, after distribution of all outside liability amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares in the company held by shareholder holding more than 5 percent shares:-

Name of Shareholder	YEAR ENDED 31.03.2025		YEAR ENDED 31.03.2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Debasish Mohapatra	130,000	50.00	130,000	50.00
Ashish Mohapatra	130,000	50.00	130,000	50.00

(d) Details of Equity Shares held by Promoter/promoter group

Name of the promoter/promoter Group	YEAR ENDED 31.03.2025				
	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Debasish Mohapatra	130,000	-	130,000	50.00%	0.00
Ashish Mohapatra	130,000	-	130,000	50.00%	0.00
Total Promoters Shares Outstanding	260,000	-	260,000	100%	-
Total Shares Outstanding	260,000	-	260,000	100%	-

Name of the promoter/promoter Group	YEAR ENDED 31.03.2024				
	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Debasish Mohapatra	20,000	110,000	130,000	50.00%	550.00
Ashish Mohapatra	20,000	110,000	130,000	50.00%	550.00
Total Promoters Shares Outstanding	40,000	220,000	260,000	100%	550.00
Total Shares Outstanding	40,000	220,000	260,000	100%	550.00

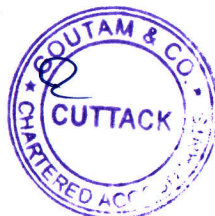
For ADDSOFT TECHNOLOGIES LTD.

Debasish Mohapatra
Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Ashish Mohapatra

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 4

Reserves & Surplus	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
a) Revaluation Reserves:		
Opening Balance	-	-
Add : During the year	-	-
Less: Depreciation transferred to Statement of Profit & Loss	-	-
Balance at the End of the Year	-	-
b) Securities Premium Account :		
Opening Balance	-	-
Add : During the year	-	-
Balance at the End of the Year	-	-
c) Surplus in the Profit & Loss Statement :		
Opening Balance	24,492.58	22,385.70
Add: Profit / (Loss) for the period	69,545.99	20,106.88
Less: Bonus share Issued During the year		-18,000.00
Balance at the End of the Year	94,038.57	24,492.58
Total	94,038.57	24,492.58

Note : 5

Long Term Borrowings	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Secured Loans:		
Banks & NBFC (Refer below Note No. 5.1)	3,846.97	4,722.30
Unsecured Loans:		
Loans from Related Parties		
Loans from Other Parties		0.00
Total in	3,846.97	4,722.30

Note No. 5.1 Company has availed loan Bank & NBFC for Terms & Conditions of the Loan Refer Note No. 36

Note : 6A

Deferred Tax Liabilities	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Opening Balance	0.00	0.00
Charge/ (Credit) to Statement of Profit and Loss	0.00	0.00
Closing Balance	0.00	0.00

Note : 6B

Deferred Tax Assets	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Opening Balance	783.40	560.73
Charge/ (Credit) to Statement of Profit and Loss	1,143.59	222.67
Closing Balance	1,926.99	783.40

Note : 7

Other Long Term Provisions	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Warranty Provision (Refer note no 38)	38,220.49	30,788.03
Provision for Gratuity Long term (Refer Note no 39)	3,083.65	0.00
Total in	41,304.14	30,788.03



For ADDSOFT TECHNOLOGIES LTD.

Ashish robye

Director

For ADDSOFT TECHNOLOGIES LTD.

Debasmita

Managing Director

M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 8

Short Term Borrowings	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Secured Loans:		
(a) Cash Credit From Banks (Refer Foot Note No. 8.1)	65,110.50	19,202.78
(b) Loan from NBFCs	68,953.18	18,550.98
(c) Current Maturities of Debts	1,520.44	1,880.53
Total in	135,584.13	39,634.29

Note: The Company has availed Credit Facility of Rs. 20.75 Crores (Fund Based Rs. 9.75 Cr + Non Fund Based Rs.11Cr) from Canara Bank at an interest rate of RLLR Plus 0.50% per annum. The facility is repayable on demand subject to review every 12 months. The facility is secured by mortgage of immovable properties of the promoters and first charge on entire Current Assets including Stocks and Book Debts of the company. Further, the credit facilities is also secured by personal guarantees of the directors of the Company.

Note : 9

Trades Payable	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Dues payable to MSMEs (Refer Note No.35)	1,732.86	
Dues payable to other than MSMEs	63,365.52	21,035.91
Total in	65,098.38	21,035.91

Note No. 9.1 Trade Payable aging schedule

Particulars	31.03.2025				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	1,732.86			0.00	1,732.86
Others	57,409.20	5,956.32	0.00	0.00	63,365.52
Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00

Particulars	31.03.2024				
	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME				0.00	0.00
Others	21,035.91			0.00	21,035.91
Disputed Dues - MSME		0.00	0.00	0.00	0.00
Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00

Note : 10

Other Current Liabilities	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Salary Payables	8,622.09	6,462.08
GST	23,921.80	3,434.55
ESIC Payable	197.62	22.68
PF Payable	1,154.36	860.36
TDS Payable	734.81	284.24
Electricity charges payable	64.39	77.40
Audit fees payables	200.00	100.00
Directors Remuneration payable	32.76	968.89
PT Payable	36.60	20.80
Rcm Payable	0.84	80.45
Provision For Gratuity Short Term (Refer Note No 39)	134.44	
Advance From Customer	3,311.85	
Expenses Payable	3,614.56	1,498.61
Total In	42,026.10	13,810.06

Note : 11

Short Term Provisions	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Warranty Provision to be reverse in Next 12 Month (Refer note no 38)	27,487.15	22,207.13
Provision for Taxation	26,332.11	7,782.57
Total In	53,819.26	29,989.70

For ADDSOFT TECHNOLOGIES LTD.
Debasu Manjappa

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Ashish Nalapatra

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 12

Property, Plant & Equipments (Tangible & Capital Work-in-Progress)

I.	Tangible Assets	Particulars	Useful Life (in Years)	Rate of Dep.	Gross Block				Depreciation		Net Block as on 31.03.25	Net Block as on 31.03.24	
					Opening Bal. 01.04.24	Addition	Deletion	Closing Bal. 31.05.25	As on 31.03.2024	During the Year			Total
	1	Furniture & Fixtures	10	25.89%	1,607.00	2,402.90	0.00	4,009.90	1,136.04	470.69	1,606.72	2,403.18	470.96
	2	Computers & Accessories	3	63.16%	1,857.67	1,023.21	0.00	2,880.88	1,428.45	709.61	2,138.06	742.82	429.22
	3	Plant & Machinery	18	18.10%	10,179.06	2,401.81	0.00	12,580.87	5,212.36	993.94	6,206.30	6,374.57	4,966.71
	4	Air Conditioner	10	25.89%	822.15	65.48	0.00	887.63	597.26	72.02	669.28	218.35	224.89
	5	Vehicle	6	31.23%	10,191.19	317.21	0.00	10,508.40	5,720.37	1,414.84	7,135.21	3,373.19	4,470.82
	6	Interior Work	10	25.89%	5,053.11	0.00	0.00	5,053.11	2,120.21	759.33	2,879.54	2,173.57	2,932.90
		SUB TOTAL (A)			29,710.18	6,210.60	0.00	35,920.79	16,214.69	4,420.42	20,635.11	15,285.67	13,495.49
		Previous Year			24,617.31	5,092.87	0.00	29,710.18	12,802.88	3,411.81	16,214.69	13,495.49	11,814.43

II	Intangible Assets												
1	Computer Software				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUB TOTAL (B)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

III	Capital Work In Progress												
	SUB TOTAL (C)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total [A + B + C] (Current Year)				29,710.18	6,210.60	0.00	35,920.79	16,214.69	4,420.42	20,635.11	15,285.67	13,495.49
	(Previous Year)				24,617.31	5,092.87	0.00	29,710.18	12,802.88	3,411.81	16,214.69	13,495.49	11,814.43



For ADDSOFT TECHNOLOGIES LTD.

Debasish Mohapatra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Abhinav Nalapatra

Director

M/S ADDSOFT TECHNOLOGIES LTD

CIN: U72200OR2005PTC008408
 PLOT NO 6472219, NUAHATA-45, NUAHATA, TELENGAPENHA, CUTTACK-754001
 DEPRECIATION U/S 32(1) AS PER INCOME TAX ACT, 1961

Annexure-I (A)

Particulars	WDV on		Addition During the Year		Sale / Written off	Total	Depreciation		WDV on 31-Mar-2025
	1-Apr-2024		More Than 180 Days	Less Than 180 Days			Rate	Amount	
(A) LAND	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
Total (A) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
(B) BUILDING	0.00	0.00	0.00	0.00		0.00	10%	0.00	0.00
Building Revaluation	0.00	0.00	0.00	0.00		0.00	0%	0.00	0.00
Total (B) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
(C) FURNITURE & FIXTURE	4,875.03	1,487.28	915.62	0.00	0.00	7,277.93	10%	682.01	6,595.92
Total (C) :	4,875.03	1,487.28	915.62	0.00	0.00	7,277.93		682.01	6,595.92
(D) PLANT & MACHINERY	6,154.13	152.47	173.42	0.00	0.00	6,480.02	15%	959.00	5,521.02
Vehicles	5,063.97	256.40	2,202.21	0.00	0.00	7,522.58	15%	963.22	6,559.36
Machineries & Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	30%	0.00	0.00
Total (D) :	11,218.10	408.87	2,375.62	0.00	0.00	14,002.60		1,922.22	12,080.38
(E) COMPUTER	403.75	953.28	69.93	0.00	0.00	1,426.96	40%	556.80	870.16
Computer & Accessories	0.00	0.00	0.00	0.00	0.00	0.00	40%	0.00	0.00
Computer Software	403.75	953.28	69.93	0.00	0.00	1,426.96		556.80	870.16
Total (E) :	403.75	953.28	69.93	0.00	0.00	1,426.96		556.80	870.16
(F) OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	15%	0.00	0.00
Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	15%	0.00	0.00
Total (F) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
(G) ELECTRICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	15%	0.00	0.00
Electrical Equipments	0.00	0.00	0.00	0.00	0.00	0.00	15%	0.00	0.00
Total (G) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
(H) OTEHRS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
Total (H) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
(I) CAPITAL WORK-IN-PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
Capital Work-In-Progress	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
Total (I) :	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Grand Total :	16,496.88	2,849.43	3,361.17	0.00	0.00	22,707.48		3,161.03	19,546.46

For ADDSOFT TECHNOLOGIES LTD.

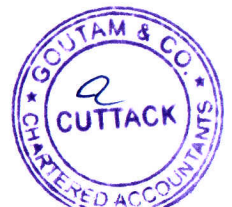
Debanjan Maitra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Arshad Majeed

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 13

(Amount in 'Thousand)

Other Non Current Assets	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Unsecured, Considered good		
EMD & Security Deposit	8,977.55	11,108.65
Fixed Deposits Maturing More than 12 months	13,740.11	15,343.16
Total in	22,717.66	26,451.80

Note : 14

Inventories (At lower of cost & net realisable value)	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Finished Goods	27,746.15	4,273.98
Work-in-Progress	14,892.88	9,972.62
Raw Material - Stock in Transit	1,084.07	
Raw Material	67,732.39	33,242.07
Total in	111,455.49	47,488.67

Note : 15

Trade Receivables	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
1 For more than Six Months	27,138.81	4,852.28
2 Other	228,140.43	85,300.44
Total in	255,279.24	90,152.71

Note No : 15.1 : Trade Receivable aging schedul

Particulars	31.03.2025					Total
	Outstanding for following periods from due date of payment					
	< 6 Month	6 month-1 Year	1-2 Years	2-3 Years	More than 3 years	
(i) Undisputed Trade Receivables - Considered Good	228,140,428	16,655,494	8,963,076	1,483,106	37.14	255,279.24
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	0.00	0.00
(iii) Disputed Trade Receivables - Considered Good	-	-	-	-	0.00	0.00
(iv) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	0.00	0.00

Particulars	31.03.2024					Total
	Outstanding for following periods from due date of payment					
	< 6 Month	6 month-1 Year	1-2 Years	2-3 Years	More than 3 years	
(i) Undisputed Trade Receivables - Considered Good	85,300.44	3,183.33	1,628.31	40.64	0.00	90,152.71
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	0.00	0.00
(iii) Disputed Trade Receivables - Considered Good	-	-	-	-	0.00	0.00
(iv) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	0.00	0.00

Note : 16

Cash & Cash Equivalents	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Cash in Hands	77.60	213.87
Balances with Banks		
In Current Account	2,992.45	3,880.81
Other Bank Balance (Refer Foot Note No. 16.1) - Fixed Deposit	36,056.56	2,839.87
Total in	39,126.61	6,934.54

Note No : 16.1 : Other Bank Balance

Particulars	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Deposits held as Margin Money or Security against Borrowings (Refer Foot No.19.1(i))		
Foot No.19.1(i)		
Fixed Deposit Maturity Profile		
a) Deposits maturing within 3 Months	480.20	
b) Deposits maturing within 3 to 12 Months	35,576.36	

For ADDSOFT TECHNOLOGIES LTD.

Dobson K. M. Srinivasan

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Aravind N. Srinivasan

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 17

Short Terms Loans and Advances	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Unsecured, Considered good		
Balance with Revenue Authorities		
GST Receivables	2,130.57	80.45
Income Tax & TDS	2,011.55	1,465.00
Advance Tax	1,200.00	1,000.00
Salary Advances	878.72	380.49
Other Advance	719.21	480.91
Prepaid Insurance	717.10	
Advance to Suppliers	1,944.36	
Advance to Related Parties (Refer Foot Note No. 17.1 & 32)	0.00	0.00
Total in	9,601.52	3,406.85

Note :17.1

Type of Borrower	YEAR ENDED 31.03.2025		YEAR ENDED 31.03.2024	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	0%	-	0%
Directors	-	0%	-	0%
KMPs	-	0%	-	0%
Related Parties	-	0%	-	0%
Total	-	0%	-	0%

Note : 18

Other Current Assets	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
EMD, Security Deposits & Retention Receivable From Party and Department	4,228.68 267.57	1,759.41
Total in	4,496.24	1,759.41

For ADDSOFT TECHNOLOGIES LTD.

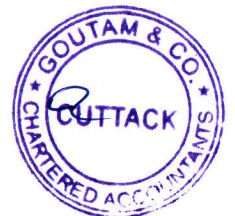
Debasish Mishra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Ashish Mishra

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 19

(Amount in 'Thousand)

Revenue from Operations	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Sale of Product	473,599.58	288,932.28
Sales of Service	42,422.67	33,089.53
Less: Inter branch Transaction	-314.50	
Total in	515,707.76	322,021.81

Note : 20

Other Income	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Discount Received	55.36	72.31
Interest On FDR	2,059.70	951.93
Foreign exchange Gain	320.85	72.65
Misc Received		1,186.77
Interest on Gratuity	1.19	
Insurance Reimbursement	63.51	
Cessation of Creditors	2,063.41	1,187.22
Total in	4,564.03	3,470.88

Note : 21

Cost of Material Consumed	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Opening Stock Raw-Material	33,242.07	
Add: Purchases(Net off GST)	273,773.52	180,521.12
Less: Inter branch transferred	-314.50	
	306,701.09	180,521.12
Less: Closing Stock -In-Transit	1,084.07	
Less: Closing Stock Raw- Material	67,732.39	33,242.07
	237,884.63	147,279.05
Total in	237,884.63	147,279.05

Note : 22

Change in Inventories	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
a) Opening Stock		
Work-in-Progress	9,972.62	
Finished Goods	4,273.98	16,523.85
Sub-Total	14,246.60	16,523.85
b) Closing Stock		
Work-in-Progress	14,892.88	9,972.62
Finished Goods	27,746.15	4,273.98
Sub-Total	42,639.03	14,246.60
Total in	-28,392.43	2,277.25

Note : 23

Direct Expenses	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Custom duty	1,798.25	273.81
Installation work	10,447.77	2,179.19
Clearance charges		28.21
BMW Weighting Machine Stamping Charges	268.04	
Liquidated damage	1,446.98	511.28
Wages & Labour Charges	5,074.80	1,009.90
Service charge	1,562.77	1,910.47
Freight Inwards	2,916.65	52.45
Total in	23,515.26	5,965.31

For ADDSOFT TECHNOLOGIES LTD.

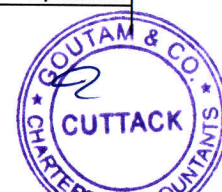
Debasish Mohapatra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Atchuk Rajesh

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 24

Employee Benefit Expenses		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
	Directors Remuneration	6,360.00	6,130.00
	Employee Salary	92,555.60	65,638.69
	Employer contribution to PF & ESI	7,683.93	5,204.94
	Incentives	13.86	88.57
	Gratuity Expenses	3,395.73	0.00
	Staff welfare	339.52	169.05
	Sub-Total	110,348.63	77,231.26
	Total in	110,348.63	77,231.26

Note : 25

Finance Cost		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
	Interest on Term Loan	3,550.87	372.54
	Interest on Working Capital	5,106.00	4,586.78
	Other Borrowing Cost	2,095.01	320.44
	Sub-Total	10,751.89	5,279.75
	Total in	10,751.89	5,279.75

Note: 26

Depreciation and Amortization Expenses		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
	Property, Plant & Equipments	4,420.42	3,411.81
	Total in	4,420.42	3,411.81

Note : 27

Other Expenses		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
	Audit Fees (Refer Note No. 31)	200.00	190.00
	Advertisement expenses	854.22	485.81
	Bank Charges	1,900.82	1,632.93
	Penalty & Interest Expenses	2,314.16	181.59
	Rent	5,718.80	4,225.84
	Office Expenses	1,901.49	405.35
	Oil & Fuel	3,777.35	2,653.75
	Misc Expenses	931.17	937.51
	Renewal charges		55.57
	House Keeping charges	301.46	268.54
	Insurance Expenses	473.20	443.26
	Legal expenses	258.04	
	Canteen expenses	3,378.14	2,650.47
	Tender expenses	32.70	57.78
	Transportation charges -Outwards	6,948.51	3,271.29
	Warranty Expenses Provision	12,712.47	24,458.97
	Postage & courier	259.28	103.06
	Telephone & Internet Charges	641.71	641.32
	Travelling and Conveyance	10,663.53	3,460.81
	Printing and Stationery	212.82	95.32
	Repair & Maintainance	3,787.86	3,322.04
	Security Guard Charges	1,111.64	841.57
	Consultancy charges	6,027.10	3,672.69
	Electricity Charges	1,602.20	1,152.58
	Professional Tax	2.50	5.00
	Rounding off	-0.80	-0.46
	Bad Debt Written Off	560.16	1,168.86
	Total in	66,570.52	56,381.48

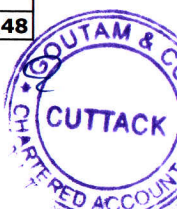
For ADDSOFT TECHNOLOGIES LTD.

For ADDSOFT TECHNOLOGIES LTD.

Debasish Mishra
Managing Director

Ashish Nityan

Director



M/S ADDSOFT TECHNOLOGIES LIMITED

CIN: U72200OR2005PTC008408

Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

Notes Forming Integral Part of the Financial Statements

Note : 28 Disclosures under Accounting Standards- AS 20

Earning Per Share : Basic		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Net profit / (loss) for the year from continuing operations		69,545.99	20,106.88
Less: Dividend on Preference Shares (Including Dividend Tax)			0.00
Amount available to Equity Shareholders		69,545.99	20,106.88
Weighted Average number of Equity Shares		260.00	260.00
Face Value per Equity Share		0.10	0.10
Earnings per share from continuing operations - Basic		0.27	0.08

Earning Per Share : Diluted		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.			
<u>Continuing operations</u>			
Net Profit / (Loss) for the year from continuing operations		69,545.99	20,106.88
Add: Interest expense and exchange fluctuation on convertible bonds (Net)		0.00	0.00
Amount available to Equity Shareholders		69,545.99	20,106.88
Weighted Average number of Equity Shares		260.00	110.00
Face Value per Equity Share		0.10	0.10
Earnings per share, from continuing operations - Diluted		0.27	0.18

Note : 29 Disclosures under Accounting Standards- AS 22

Deferred Tax (Liability) / Asset :		YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Opening Balance		783.40	560.73
Tax effect of items constituting deferred tax liability			
On difference between book balance and tax balance of fixed assets		1,143.59	222.67
On expenditure deferred in the books but allowable for tax purposes			
Tax effect of items constituting deferred tax liability		1,143.59	222.67
Tax effect of items constituting deferred tax assets			
Disallowances under Section 40(a)(i), 43B, 35D of the Income Tax Act, 1961		0.00	
On difference between book balance and tax balance of fixed assets		0.00	
Tax effect of items constituting deferred tax assets		0.00	
Net Deferred Tax (Liability) / Asset		1,143.59	222.67
Closing Balance		1,926.99	783.40

For ADDSOFT TECHNOLOGIES LTD.

Debasish Mohapatra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Abhishikha

Director



COMPUTATION OF INCOME
M/S ADDSOFT TECHNOLOGIES LIMITED
 Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-754001

ASSESSMENT YEAR : 2025-2026
 PREVIOUS YEAR ENDED : 31-03-2025
 STATUS : CLOSELY HELD COMPANY
 DATE OF INCORPORATION :
 PAN/GIR NO :
 WARD/CIRCLE :
 BANK :
 IFSC CODE :

(Amount in'Thousand)

<u>A. INCOME UNDER THE HEAD HP</u>		
Rental Income	0.00	
Less: Municipal Taxes	0.00	
Net Annual Value	0.00	
Less: Standard Deduction	0.00	
Less: Interest on Loan	0.00	
Income from House Property Before Adjustment	0.00	
Brought forward House Property Losses from Previous Year	0.00	
Brought forward Losses Adjusted during the Year	0.00	
Carried Forward to next year	0.00	
<u>B. INCOME UNDER THE HEAD BUSINESS & PROFESSION</u>		
Profit As Per P&L A/c	95,172.85	
Add:		
Depreciation & Amortisation as per Company Act	4,420.42	
Interest on Advance Tax / Income Tax	14.14	
Income Tax Paid for prior years	6.69	
Expenses disallowed u/s 37(1)	461.57	
Donation	0.00	
Gratuity Disallowances Under Section 40A(7)	3,395.73	
Donation-CRS Activity	0.00	
Employee Contribution towards EPF U/Sec 36(1)(va)	2,439.49	
Prior Period Expenses	105,910.90	
Less:		
Income considered under HP	0.00	
Income considered under CG	0.00	
Transfer from Revaluation Reserves	0.00	
Depreciation on account of change in method		
Interest Income considered under OS	2,059.70	
Depreciation under IT Act	3,161.03	
	5,220.72	100,690.17
<u>C. INCOME UNDER THE HEAD CAPITAL GAIN</u>		
Short-Term Capital Gain		
Sales Consideration	0.00	
Less: Cost of Acquisition	0.00	0.00
<u>D. INCOME UNDER THE HEAD OS</u>		
Interest Income on Deposits	2,059.70	
Gross Total Income	102,749.87	
Less: Set-off Brought Forward Losses	0.00	
Total Income		102,749.87
<u>Less: DEDUCTION UNDER CHAPTER - VI A</u>		
80G (Eligible amount)	0.00	
Qualifying Amount - 10% of GTI	0.00	
Deduction Under Section 80G		0.00
Total Income		102,749.87
Income Tax at Normal Rate @22%	22,604.97	
Income Tax at Special Rate	0.00	22,604.97
Add: Surcharge@10%		2,260.50
		24,865.47
Less: Marginal Relief		0.00
		24,865.47
Add: Cess@4%		994.62
Tax Payable As Per Normal Provisions		25,860.09

For ADDSOFT TECHNOLOGIES LTD.

For ADDSOFT TECHNOLOGIES LTD.

Debasish Mishra

Arshad Nuryah

Managing Director

Director



M/S ADDSOFT TECHNOLOGIES LIMITED
Add: PLOT NO 647/2219, NUAHATA-45, NUAPATANA, TELENGAPENTHA, CUTTACK-
754001

Calculation of Deferred Tax for the FY 2024-25

Particulars	(Amount in 'Thousand)
Particulars	Amount
WDV as per I T Act	19,546.46
WDV as per Co. Act	15,285.67
Diff	4,260.78
Provision for Gratuity disallowed in FY 2024-25	3,395.73
	<u>7,656.51</u>
	Or Say 7,656.51
Tax @22%	-1,684.43
Add Surcharge@10%	-168.44
	<u>-1,852.88</u>
H&E Cess @4%	-74.12
Total	<u>-1,926.99</u>
Opening Balance of DTA	783.40
During the Year	1,143.59
Closing Balance	1,926.99

For ADDSOFT TECHNOLOGIES LTD.

Debanu Mishra

Managing Director

For ADDSOFT TECHNOLOGIES LTD.

Abhishit Mishra

Director

